

Town of Mayerthorpe
Province of Alberta
Canada.

BYLAW NO. 1159

A BYLAW IN THE TOWN OF MAYERTHORPE, IN THE PROVINCE OF ALBERTA TO ESTABLISH A PROCESS FOR SENDING ASSESSMENT AND TAX NOTICES AND OTHER NOTICES, DOCUMENTS AND INFORMATION BY ELECTRONIC MEANS.

WHEREAS, pursuant to Section 608.1(1) of the *Municipal Government Act*, R.S.A. 2000, Chapter M-26 (the "MGA"), Council may pass a bylaw establishing a process for sending assessment and tax notices and other notices, documents, and information under Part 9, 10, or 11 and the corresponding regulations by electronic means;

AND WHEREAS, before making a bylaw under Section 608.1, Council must:

- a. be satisfied that the proposed bylaw includes appropriate measures to ensure the security and confidentiality of the notices, documents and information being sent;
- b. give notice of the proposed bylaw in a manner Council considers is likely to bring the proposed bylaw to the attention of substantially all persons that would be affected by it;

AND WHEREAS, a bylaw passed under Section 608.1 must provide for a method by which persons may opt to receive the notice, document, or information by electronic means;

AND WHEREAS, the sending by electronic means of any notice, document, or information under such a bylaw is valid only if the person to whom it is sent has opted under the bylaw to receive it by those means;

NOW THEREFORE, the Council of the Town of Mayerthorpe, in the Province of Alberta, duly assembled enacts as follows:

TITLE

This bylaw shall be cited as the "*Electronic Assessment and Tax Communications Bylaw*".

PURPOSE

The purpose of this bylaw is to establish a process for sending assessment notices, tax notices and other notices, documents, and information by electronic means.

DEFINITIONS

"Combined Assessment and Tax Notice" means an assessment and tax notice, as outlined in Section 309 and Section 333 of the MGA, and can include an amended assessment and tax notice and a supplementary assessment and tax notice but does not include any assessment notice sent by the provincial assessor;

"Electronic Format" means an electronic method of sending or receiving communications and can include emails or electronic forms;

"FOIP Act" means the *Freedom of Information and Protection of Privacy Act*, R.S.A. 2000, c. F-25;

"Taxation Communications" means tax communications sent out by the Town and may include, but is not limited to:

- i. Combined Assessment and Tax Notices;
- ii. Other notices, forms and information relating to tax matters;

"Taxpayer" means a taxpayer as defined in the MGA.

"Town" means the municipal corporation of the Town of Mayerthorpe or the area contained within the boundary thereof as the context requires.

1. SCOPE OF BYLAW

- 1.1 Only Combined Assessment and Tax Notices and other directly related Taxation Communications may be sent by Electronic Format according to this Bylaw.
- 1.2 Notices, documents, and other information not specified in the Bylaw may be sent by regular mail or through electronic means pursuant to Section 608 of the MGA.

2. COMMUNICATING BY ELECTRONIC FORMAT

- 2.1 A Taxpayer may opt in to receive Taxation Communications by electronic format by selecting a checkbox on the Emailing Authorization Form to indicate consent to receive Tax Notices electronically.
- 2.2 When opting in to receive Tax Notices electronically, a Taxpayer must ensure the email address they have provided on the Emailing Authorization Form remains current and is updated promptly upon any change in such email address.

- 2.3 Should a Taxpayer no longer wish to receive Tax Notices by Electronic Format, the Taxpayer must notify the Town by opting out through the Electronic Tax Notice Consent Form or in writing to the Town's Tax Administrator.
- 2.4 A Taxpayer shall be deemed to have opted out if the Town becomes aware that Tax Notices delivered by an Electronic Format are being returned as undeliverable, or are otherwise rejected.
- 2.5 A Taxpayer shall be deemed to have opted out if the Town becomes aware that a property has transferred ownership.

3. PROTECTION OF TAXPAYER INFORMATION

- 3.1 Any information collected from Taxpayers through Taxation Communications using an Electronic Format shall only be used for purposes associated with the taxation functions of the Town according to the MGA.
- 3.2 Any information collected from a Taxpayer shall be protected according to the provisions of the *FOIP Act*.
- 3.3 Communication through an Electronic Format with a Taxpayer shall only take place through an email address as provided by the Taxpayer under section 2.2.
- 3.4 Once a Taxpayer has opted out or has been deemed to have opted out under sections 2.4 or 2.5, the Town shall no longer send Taxation Communications through an Electronic Format and shall send future communication about a property to the last known mailing address of the Taxpayer as listed in the Town records.

4. PRESUMPTION OF RECEIPT

In the absence of evidence to the contrary, a Combined Assessment and Tax Notice or other Taxation Communication sent using an Electronic Format according to this Bylaw is presumed to be received the same day as it was sent.

5. SEVERABILITY

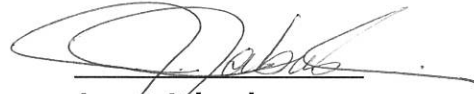
It is the intention of Council that each separate provision of this Bylaw shall be deemed independent of all other provisions herein and it is the further intention of Council that if any provision of this Bylaw is declared invalid, all other provisions hereof shall remain valid and enforceable.

That this Bylaw shall take effect on the date of third and final reading.

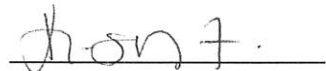
Read a first time this 25th day of July, 2022.

Read a second time this 8th day of August, 2022.

Read a third time and duly passed this 8th day of August, 2022.



Janet Jabush



Karen St. Martin, CAO